

From: [Foi Enquiries](#)
To: [REDACTED]
Subject: FOI-17-0373 - Council Tax Arrears
Date: 25 April 2017 15:51:05
Attachments: [Further Information - Right to Review & Appeal.pdf](#)

Dear [REDACTED]

Thank you for your information request of 3 March 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested. Please accept our apologies for the delay in responding to your request.

With regard to Council Tax and Council Tax Reduction claims I am looking for, for the past 3 financial years (or up to 1 March 2017): Please complete the attached spreadsheet with the following;

1. The number of Council Tax accounts in arrears

The details below indicate the number of Council Tax accounts in arrears which progressed through the different stages of recovery.

It should be noted that where there is more than one liable person named on a Council tax account, separate documentation must be issued for reminders, finals and broken arrangement letters.

Where the account progresses to Warrant Petition, Warrant Granted and Sheriff Officer, the lists indicate all liable person(s) names pertaining to the account as one entry i.e. husband and wife who are jointly liable will have received separate reminders but will only appear once on the list pertaining to the financial year.

However, there can also be separate entries on the lists for more than one financial years' outstanding Council Tax which should also be taken into account in the figures.

	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
Reminders	44,405	46,937	44,193	47,481
Finals	14,453	25,398	13,468	19,002
Warrant Petition	29,780	30,042	24,713	25,484
Warrant Granted	25,478	28,427	22,395	24,831
Sheriff Officer	25,744	26,891	28,139	21,767
Broken Arrangements	2,278	3,006	2,190	3,427

2. The Number of accounts with uncollected Council Tax with a live Council Tax Reduction Claim

2013/14	4507
2014/15	4414
2015/16	5164
2016/17	6587

3. The amount of Council Tax uncollected

The amount of Council Tax (excluding Water and Waste Water) is as follows

2013/14	£3.002m
2014/15	£2,987m
2015/16	£3,603m
2016/17	£5.148m as at 31.3.17

- 4. Further to my request of 3 March, I would be grateful if the following information could also be provided, in addition to the original request (as per below):
Amount of Council Tax uncollected (at the end of the financial year, or 1 March 2017) from accounts that have a live Council Tax Reduction Claim (at the end of the financial year, or 1 March 2017)
As per my original request, I would like this information inserted into an excel file. I attach a revised file for this purposes, including an additional column for the additional information requested. “**

This information is not held by Aberdeen City Council since the arrears totals are not in any way broken down to indicate what is or is not related to a CTR account. Therefore, ACC is unable to provide you with this information as it is not held by ACC. In order to comply with its obligations under the terms of Section 17 of the FOISA, ACC hereby gives notice that this information is not held by it.

We hope this helps with your request.

Yours sincerely,

Information Compliance Team

INFORMATION ABOUT THE HANDLING OF YOUR REQUEST

ACC handled your request for information in accordance with the provisions of the Freedom of Information (Scotland) Act 2002. Please refer to the attached PDF for more information about your rights under FOISA.

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